
Privacy Notice

Information Provided to the Board of Equalization

We ask you for information so that we can administer the state's tax and fee laws (see list on reverse). We will use the information to determine whether you are paying the correct amount of tax or fees and to collect any amounts you owe. You must provide all of the information we request, including your social security number (used for identification purposes [see Title 42 U.S. Code sec. 405(c)(2)(C)(i)]).

What happens if I don't provide the information?

If your application is incomplete, we may not issue your permit, certificate, or license. If you do not file complete returns, you may have to pay penalties and interest. Penalties may also apply if you don't provide other information we request or that is required by law, or if you give us fraudulent information. In some cases, you may be subject to criminal prosecution.

In addition, if you don't provide information we request to support your exemptions, credits, exclusions, or adjustments, we may not allow them. You may end up owing more tax or fees or receiving a smaller refund.

Can anyone else see my information?

Your records are covered by state laws that protect your privacy. However, we may share information regarding your account with certain government agencies (see list on reverse). We may also share certain information with companies authorized to represent local governments.

Under some circumstances we may release to the public the information printed on your permit or license, account start and closeout dates, and names of business owners or partners. When you sell a business, we can give the buyer or other involved parties information regarding your outstanding tax liability.

With your written permission, we can release information regarding your account to anyone you designate.

Can I review my records?

Yes. Please contact your closest Board office (see the white pages of your phone book). If you need more information, you may contact our Disclosure Officer in Sacramento by calling 916-445-2918. You may also want to obtain publication 58-A, *Inspecting and Correcting Your Records*. You may order a copy from our Information Center: 800-400-7115 or download it from the Internet: www.boe.ca.gov (look under "Forms, Publications and Reports").

Who is responsible for maintaining my records?

The officials listed below. You may contact them by calling 916-445-6464 or writing to them at the addresses shown below:

Sales and Use Tax

Deputy Director, Sales and Use Tax Department
MIC:43
450 N Street
Sacramento, CA 95814

Property Taxes, Excise Taxes, Fuel Taxes, and Environmental Fees

Deputy Director, Property and Special Taxes Department
MIC:63
450 N Street
Sacramento, CA 95814

We must collect information in order to administer the state laws listed below.

Code sections are from the California Revenue and Taxation Code unless otherwise noted.

- Alcoholic Beverage Tax (sections 32001-32557)
- Ballast Water Management Fee (sections 44000-44008, 55001-55381, Public Resources Code sections 71200-71271)
- California Tire Fee (sections 55001-55381, Public Resources Code Sections 42860-42895)
- Childhood Lead Poisoning Prevention Fee (sections 43001-43651, Health and Safety Code section 105310)
- Cigarette and Tobacco Products Tax (sections 30001-30481)
- Diesel Fuel Tax (sections 60001-60708)
- Emergency Telephone Users Surcharge (sections 41001-41176)
- Energy Resources Surcharge (sections 40001-40216)
- Hazardous Substances Tax (sections 43001-43651, Health & Safety Code sections 25174-25174.11, 25205.1-25205.23)
- Integrated Waste Management Fee (sections 45001-45984, Public Resources Code sections 48000-48008)
- International Fuel Tax Agreement (sections 9401-9433)
- Motor Vehicle Fuel License Tax, or after January 1, 2002, Motor Vehicle Fuel Tax (sections 7301-8405)
- Natural Gas Surcharge (sections 55001-55381, Public Utilities Code sections 890-900)
- Occupational Lead Poisoning Prevention Fee (sections 43001-43651, Health and Safety Code sections 105190, 105195)
- Oil Spill Response, Prevention, and Administrative Fees (sections 46001-46751, Government Code sections 8670.40, 8670.48)

- Private Railroad Car Tax (sections 11201-11702)
- Publicly Owned Property (sections 1840-1841)
- Sales and Use Tax (sections 6001-7176, 7200-7226, 7251-7279.6, 7285-7288.6)
- State Assessed Property (sections 721-868, 4876-4880, 5011-5014, 5148)
- Tax on Insurers (sections 12001-13170)
- Timber Yield Tax (sections 38101-38908)
- Underground Storage Tank Maintenance Fee (sections 50101-50162, Health and Safety Code sections 25299.10-25299.51)
- Use Fuel Tax (sections 8601-9355)

We may disclose information to the proper officials of the following agencies, among others:

- United States government agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Departments Of Agriculture, Defense, and Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; Interstate Commerce Commission
 - State of California government agencies and officials: Air Resources Board; Department of Alcoholic Beverage Control; Auctioneer Commission; Department of Motor Vehicles, Employment Development Department; Energy Commission; Exposition and Fairs; Department of Food and Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Department of Health Services; Highway Patrol; Department of Housing and Community Development; California Parent Locator Service
 - State agencies outside of California for tax enforcement purposes
 - City attorneys and city prosecutors; county district attorneys, police and sheriff departments.
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